

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Vigo County School Corp (8030)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$54,596,491	\$52,306,309	\$49,930,095	\$49,756,805	-2.3%	-0.3%
Group Health Insurance	222	\$10,117,516	\$10,063,588	\$9,927,483	\$9,579,934	-1.4%	-3.5%
Other Professional and Technical Services	319	\$3,940,768	\$3,597,816	\$3,839,400	\$4,075,224	0.8%	6.1%
Social Security Certified	212	\$3,937,287	\$3,758,273	\$3,574,246	\$3,570,471	-2.4%	-0.1%
Teacher Retirement Fund, After 7-1-95	216	\$3,228,921	\$3,887,162	\$3,177,765	\$3,414,821	1.4%	7.5%
Non - Certified Salaries	120	\$3,981,416	\$3,922,384	\$3,207,260	\$3,144,767	-5.7%	-1.9%
Dues and Fees	810	\$3,540,104	\$2,566,577	\$3,148,453	\$3,045,240	-3.7%	-3.3%
Textbooks	630	\$1,912,828	\$1,577,400	\$1,188,187	\$1,984,387	0.9%	67.0%
Operational Supplies	611	\$1,480,438	\$1,176,099	\$1,425,262	\$1,284,790	-3.5%	-9.9%
Other Employee Benefits	241 - 290	\$843,678	\$724,609	\$760,232	\$1,279,077	11.0%	68.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$984,957	\$1,068,282	\$701,323	\$606,714	-11.4%	-13.5%
Telephone	531	\$129,057	\$136,474	\$351,028	\$576,646	45.4%	64.3%
Instructional Programs Improvement Services	312	\$413,113	\$264,704	\$231,297	\$370,529	-2.7%	60.2%
Equipment	730	\$744,332	\$354,623	\$377,513	\$323,297	-18.8%	-14.4%
Other Supplies and Materials	615, 660 - 689	\$145,393	\$177,105	\$307,264	\$285,736	18.4%	-7.0%
Social Security Noncertified	211	\$323,356	\$321,467	\$260,132	\$260,247	-5.3%	0.0%
Terminal Leave	125	\$0	\$242,749	\$367,735	\$231,511	NA	-37.0%
Library Books	640	\$145,684	\$156,411	\$138,750	\$117,247	-5.3%	-15.5%
Workers Compensation Insurance	225	\$128,637	\$151,722	\$271,695	\$109,065	-4.0%	-59.9%
Professional Development	748	\$72,507	\$53,645	\$88,303	\$89,304	5.3%	1.1%
Public Employees Retirement Fund	214	\$102,041	\$120,946	\$66,803	\$84,873	-4.5%	27.0%
Severance/Early Retirement Pay	213	\$280,471	\$202,753	\$8,121	\$82,200	-26.4%	912.2%
Miscellaneous Objects	876 - 899	\$126,489	\$26,543	\$54,703	\$45,649	-22.5%	-16.6%
Periodicals	650	\$30,159	\$39,853	\$44,964	\$27,001	-2.7%	-39.9%
Food Purchases	614	\$20,164	\$19,202	\$16,124	\$24,149	4.6%	49.8%
Computer Hardware	741	\$8,540	\$9,989	\$2,280	\$24,101	29.6%	956.9%
Nonlicensed Employees	136	\$0	\$0	\$0	\$16,776	NA	NA
Unemployment Insurance	230	\$22,941	\$3,011	\$9,286	\$7,362	-24.7%	-20.7%
Travel	580	\$12,106	\$10,728	\$6,854	\$7,198	-12.2%	5.0%
Rentals	440	\$8,682	\$9,052	\$0	\$6,369	-7.5%	NA
Printing and Binding	550	\$5,032	\$5,276	\$5,639	\$2,936	-12.6%	-47.9%
Student Transportation Services	510	\$31,568	\$277	\$11,628	\$2,540	-46.7%	-78.2%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$0	\$890	NA	NA
Overtime Salaries	140	\$41	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$462	\$114	\$119	\$0	-100.0%	-100.0%
Interest	832	\$291	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$91,315,468	\$86,955,140	\$83,499,944	\$84,437,855	-1.9%	1.1%

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Vigo County School Corp (8030)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$6,631,624	\$6,532,421	\$6,603,996	\$6,740,000	0.4%	2.1%
Non - Certified Salaries	120	\$1,805,068	\$1,753,643	\$1,695,127	\$1,729,968	-1.1%	2.1%
Group Health Insurance	222	\$1,401,661	\$1,373,691	\$1,445,440	\$1,524,587	2.1%	5.5%
Social Security Certified	212	\$479,773	\$468,336	\$474,020	\$481,604	0.1%	1.6%
Teacher Retirement Fund, After 7-1-95	216	\$319,481	\$372,627	\$333,539	\$377,862	4.3%	13.3%
Other Employee Benefits	241 - 290	\$195,604	\$160,322	\$166,279	\$228,612	4.0%	37.5%
Public Employees Retirement Fund	214	\$193,050	\$238,791	\$198,243	\$208,826	2.0%	5.3%
Terminal Leave	125	\$0	\$27,915	\$100,121	\$136,835	NA	36.7%
Social Security Noncertified	211	\$132,943	\$130,612	\$127,256	\$135,075	0.4%	6.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$118,282	\$136,789	\$98,959	\$90,365	-6.5%	-8.7%
Operational Supplies	611	\$49,102	\$50,563	\$62,226	\$48,312	-0.4%	-22.4%
Severance/Early Retirement Pay	213	\$106,285	\$52,808	\$12,015	\$23,300	-31.6%	93.9%
Other Professional and Technical Services	319	\$42,887	\$20,932	\$54,619	\$18,712	-18.7%	-65.7%
Workers Compensation Insurance	225	\$4,484	\$12,847	\$41,630	\$12,100	28.2%	-70.9%
Travel	580	\$8,610	\$7,142	\$8,460	\$7,586	-3.1%	-10.3%
Professional Development	748	\$2,805	\$4,563	\$5,121	\$5,349	17.5%	4.5%
Pre-2008 Object Code - Temporary Salaries	130	\$9,671	\$7,083	\$12,077	\$5,173	-14.5%	-57.2%
Unemployment Insurance	230	\$5,504	\$9,174	\$0	\$263	-53.2%	NA
Periodicals	650	\$0	\$0	\$83	\$0	NA	-100.0%
Student Instructional Support Total		\$11,506,834	\$11,360,259	\$11,439,211	\$11,774,529	0.6%	2.9%
Overhead and Operational							
Non - Certified Salaries	120	\$10,616,995	\$10,395,319	\$9,929,951	\$10,225,132	-0.9%	3.0%
Food Purchases	614	\$2,849,839	\$2,869,693	\$2,827,456	\$3,097,670	2.1%	9.6%
Heating and Cooling for Buildings - Electricity	621	\$2,632,109	\$2,509,899	\$2,877,515	\$3,015,709	3.5%	4.8%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$1,886,306	\$0	\$1,832,904	NA	NA
Repairs and Maintenance Services	430	\$1,186,419	\$1,077,261	\$1,150,243	\$1,552,797	7.0%	35.0%
Group Health Insurance	222	\$1,576,750	\$1,468,043	\$1,380,993	\$1,426,855	-2.5%	3.3%
Other Supplies and Materials	615, 660 - 689	\$1,306,071	\$1,308,666	\$1,392,295	\$1,403,451	1.8%	0.8%
Public Employees Retirement Fund	214	\$1,142,274	\$1,474,941	\$1,210,457	\$1,294,270	3.2%	6.9%
Gasoline and Lubricants	613	\$1,196,508	\$1,207,727	\$1,149,416	\$921,326	-6.3%	-19.8%
Social Security Noncertified	211	\$831,500	\$826,872	\$822,470	\$855,937	0.7%	4.1%
Heating and Cooling for Buildings - Gas	622	\$774,199	\$733,199	\$983,688	\$841,154	2.1%	-14.5%
Nonlicensed Employees	136	\$83,706	\$250,850	\$756,511	\$779,789	74.7%	3.1%
Miscellaneous Objects	876 - 899	\$862,795	\$513,772	\$721,953	\$731,740	-4.0%	1.4%
Certified Salaries	110	\$657,115	\$653,715	\$662,643	\$671,193	0.5%	1.3%
Water and Sewage	411	\$481,507	\$496,861	\$595,005	\$657,568	8.1%	10.5%
Insurance	520	\$506,977	\$576,575	\$598,881	\$585,393	3.7%	-2.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$511,013	\$433,434	\$396,774	\$498,912	-0.6%	25.7%
Equipment	730	\$283,896	\$302,606	\$342,814	\$406,253	9.4%	18.5%
Pre-2008 Object Code - Temporary Salaries	130	\$488,080	\$449,846	\$361,411	\$373,852	-6.4%	3.4%
Operational Supplies	611	\$265,746	\$344,202	\$264,818	\$285,636	1.8%	7.9%
Other Employee Benefits	241 - 290	\$151,525	\$147,673	\$124,665	\$284,503	17.1%	128.2%
Telephone	531	\$151,661	\$233,436	\$356,837	\$217,965	9.5%	-38.9%
Terminal Leave	125	\$0	\$6,037	\$128,435	\$208,769	NA	62.5%
Licensed Employees	135	\$234,551	\$223,180	\$202,360	\$208,393	-2.9%	3.0%
Workers Compensation Insurance	225	\$279,752	\$267,755	\$378,615	\$199,541	-8.1%	-47.3%
Vehicles	731	\$3,574,353	\$41,912	\$384	\$108,915	-58.2%	28263.3%
Tires and Repairs	612	\$41,933	\$51,589	\$50,098	\$61,178	9.9%	22.1%
Postage and Postage Machine Rental	532	\$91,034	\$65,536	\$79,732	\$60,829	-9.6%	-23.7%
Other Purchased Property Services	490 - 499	\$53,038	\$68,778	\$90,718	\$60,473	3.3%	-33.3%
Overtime Salaries	140	\$78,264	\$78,521	\$63,581	\$59,721	-6.5%	-6.1%
Social Security Certified	212	\$40,904	\$42,168	\$42,463	\$43,540	1.6%	2.5%
Severance/Early Retirement Pay	213	\$139,041	\$169,071	\$26,910	\$26,959	-33.6%	0.2%
Student Transportation Services	510	\$169	\$23,237	\$15,866	\$25,635	251.0%	61.6%
Teacher Retirement Fund, After 7-1-95	216	\$12,892	\$24,273	\$24,025	\$25,204	18.2%	4.9%
Improvements Other Than Buildings	715	\$4,733	\$17,444	\$19,003	\$20,057	43.5%	5.5%
Other Purchased Services	593	\$19,792	\$20,290	\$15,039	\$19,763	0.0%	31.4%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,007	0.0%	0.1%
Official Bond Premiums	525	\$12,242	\$11,121	\$10,012	\$13,630	2.7%	36.1%
Professional Development	748	\$13,730	\$19,488	\$12,001	\$12,822	-1.7%	6.8%
Board of Education Services	318	\$4,025	\$525	\$8,056	\$12,388	32.5%	53.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,591	\$15,273	\$14,573	\$11,813	-3.4%	-18.9%
Dues and Fees	810	\$10,955	\$10,550	\$10,545	\$11,220	0.6%	6.4%
Bank Service Charges	871	\$5,512	\$7,252	\$9,487	\$10,713	18.1%	12.9%
Travel	580	\$11,764	\$9,477	\$6,206	\$8,088	-8.9%	30.3%
Advertising	540	\$6,702	\$2,845	\$8,972	\$5,558	-4.6%	-38.1%
Printing and Binding	550	\$18,383	\$4,895	\$4,425	\$3,591	-33.5%	-18.9%
Unemployment Insurance	230	\$29,502	\$43,082	\$12,417	\$2,884	-44.1%	-76.8%
Other Public or Private Utility Services	419	\$756	\$781	\$846	\$893	4.3%	5.6%
Content	747	\$31,663	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$4,740	\$5,027	\$2,389	\$0	-100.0%	-100.0%
Judgments Against the School Corporation	820	\$9,600	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$33,314,304	\$31,405,001	\$30,157,952	\$33,196,591	-0.1%	10.1%
Non Operational							
Construction Services	450	\$10,776,974	\$10,794,133	\$8,286,080	\$6,691,805	-11.2%	-19.2%

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Vigo County School Corp (8030)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Buildings	720	\$3,400,015	\$2,396,005	\$1,389,096	\$5,391,804	12.2%	288.2%
Other Supplies and Materials	615. 660 - 689	\$0	\$292,382	\$1,489,668	\$2,622,558	NA	76.0%
Improvements Other Than Buildings	715	\$3,133,470	\$2,026,212	\$1,735,191	\$2,104,553	-9.5%	21.3%
Computer Hardware	741	\$399,938	\$236,108	\$3,543,159	\$1,353,762	35.6%	-61.8%
Non - Certified Salaries	120	\$956,638	\$963,974	\$889,542	\$933,855	-0.6%	5.0%
Certified Salaries	110	\$843,140	\$740,493	\$765,982	\$786,814	-1.7%	2.7%
Equipment	730	\$551,324	\$701,958	\$470,355	\$737,200	7.5%	56.7%
Rentals	440	\$526,967	\$612,962	\$748,995	\$694,515	7.1%	-7.3%
Group Health Insurance	222	\$255,717	\$294,565	\$291,456	\$291,122	3.3%	-0.1%
Public Employees Retirement Fund	214	\$89,044	\$106,474	\$81,823	\$90,964	0.5%	11.2%
Social Security Certified	212	\$84,054	\$75,849	\$77,589	\$79,934	-1.2%	3.0%
Workers Compensation Insurance	225	\$6,029	\$1,679	\$68,423	\$72,306	86.1%	5.7%
Teacher Retirement Fund, After 7-1-95	216	\$54,820	\$75,025	\$65,804	\$68,815	5.8%	4.6%
Terminal Leave	125	\$0	\$0	\$23,582	\$65,129	NA	176.2%
Repairs and Maintenance Services	430	\$70,727	\$37,170	\$181,540	\$59,626	-4.2%	-67.2%
Social Security Noncertified	211	\$48,515	\$49,453	\$44,995	\$50,150	0.8%	11.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$18,172	\$191,300	\$48,210	NA	-74.8%
Miscellaneous Objects	876 - 899	\$43,236	\$47,978	\$33,716	\$41,731	-0.9%	23.8%
Other Employee Benefits	241 - 290	\$14,002	\$14,625	\$14,895	\$29,752	20.7%	99.7%
Severance/Early Retirement Pay	213	\$22,055	\$23,972	\$1,500	\$8,000	-22.4%	433.3%
Travel	580	\$4,695	\$4,056	\$7,599	\$7,637	12.9%	0.5%
Overtime Salaries	140	\$16,378	\$9,224	\$9,421	\$7,233	-18.5%	-23.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,894	\$6,699	\$4,722	\$3,934	-16.0%	-16.7%
Other Professional and Technical Services	319	\$3,619	\$4,612	\$3,718	\$2,915	-5.3%	-21.6%
Other Technology Hardware	746	\$71	\$13,426	\$24,931	\$98	8.4%	-99.6%
Interest	832	\$61,889	\$22,220	\$0	\$0	-100.0%	NA
Operational Supplies	611	\$0	\$1,254	\$0	\$0	NA	NA
Land and Easements	710	\$0	\$3,003	\$18,529	\$0	NA	-100.0%
Unemployment Insurance	230	\$50	\$1,026	\$0	\$0	-100.0%	NA
Non Operational Total		\$21,371,262	\$19,574,707	\$20,463,610	\$22,244,421	1.0%	8.7%
Grand Total		\$157,507,868	\$149,295,107	\$145,560,717	\$151,653,396	-0.9%	4.2%